

APPENDIX
REPRODUCIBLE FORMS

AUTHORIZED BUDGET ANALYSIS FORM

Line numbers refer to the Aid and Levy Worksheet for the Applicable Budget Year

THEORY 1 - BASED ON ACTUAL AUTHORITY TO DATE

_____ COMMUNITY SCHOOL DISTRICT
GENERAL FUND 10
20____ - ____ AUTHORIZED BUDGET ANALYSIS
AS OF _____, 20____

Combined District Cost (Line 17.1, A & L Wkst)	_____
Plus ACTUAL Unspent Balance carried forward from prior year	_____
Take amount for the DOM Unspent Balance History Printout	
If the unspent balance was negative, enter as a negative amount	
Plus Allowance for Construction granted by the SBRC for this budget year (Line 17.3)	_____
Plus Instructional Support Program (Line 17.4)	_____
Plus Educational Improvement Program (Line 17.5)	_____
Plus ACTUAL Miscellaneous Income TO DATE *	_____
Equals Estimated Total Maximum General Fund Budget Authority	_____
Less AEA Flowthrough (Line 16.5)	_____
Less ACTUAL Expenditures TO DATE	_____
Equals Unspent Budget Authority Balance to date	=====

* Note that miscellaneous income does not include property tax, income surtax, state foundation aid, M & E replacement, AEA flowthrough, or instructional support state aid.

AUTHORIZED BUDGET ANALYSIS FORM

THEORY 2 - BASED ON AUTHORITY PRORATED OVER THE FISCAL YEAR

Line numbers refer to the Aid and Levy Worksheet for the Applicable Budget Year

_____ COMMUNITY SCHOOL DISTRICT
 _____ GENERAL FUND 10
 20____-____ AUTHORIZED BUDGET ANALYSIS
 AS OF _____, 20____

Prorata = (1/12 x number of months into fiscal year)

Prorata Combined District Cost (Line 17.1, A & L Wkst)	_____
Plus Prorata ACTUAL Unspent Balance carried forward from prior year	_____
Take amount for the DOM Unspent Balance History Printout	
If the unspent balance was negative, enter as a negative amount	
Plus Prorata Allowance for Construction granted by the SBRC for this budget year (Line 17.3)	_____
Plus Prorata Instructional Support Program (Line 17.4)	_____
Plus Prorata Educational Improvement Program (Line 17.5)	_____
Plus ACTUAL Miscellaneous Income TO DATE *	_____
Equals Estimated Total Maximum General Fund Budget Authority	_____
Less Prorata AEA Flowthrough (Line 16.5)	_____
Less ACTUAL Expenditures TO DATE	_____
Equals Unspent Budget Authority Balance to date	=====

* Note that miscellaneous income does not include property tax, income surtax, state foundation aid, M & E replacement, AEA flowthrough, or instructional support state aid.

CERTIFIED BUDGET ANALYSIS FORM

THEORY 1 - BASED ON ACTUAL UNEXPENDED CERTIFIED BUDGET TO DATE

_____ COMMUNITY SCHOOL DISTRICT
 20____-____ CERTIFIED BUDGET ANALYSIS
 ALL BUDGETED FUNDS
 AS OF _____, 20____

BUDGETED ITEM FOR FORM S-AB	ROW	BUDGETED/ AMENDED	ACTUAL TO DATE	BUDGET REMAINING
Taxes levies on property	1			
Utility replacement excise tax	2			
Income surtaxes	3			
Tuition/transportation received	4			
Earnings on investments	5			
Nutrition program sales	6			
Student activities and sales	7			
Other revenues from local sources	8			
Revenue from intermediary sources	9			
State foundation aid	10			
Instructional support state aid	11			
Machinery and equipment replacement	12			
Other state sources	13			
Title 1 grants	14			
Other federal sources	15			
Total Revenues	16			
General long-term debt proceeds	17			
Operating transfers in	18			
Proceeds of fixed asset dispositions	19			
Total Revenues & Other Sources	20			
Beginning Fund Balance	21			
Total Resources	22			
Instruction Expenditures	23			
Student support services	24			
Staff support services	25			
General administration	26			
Building administration	27			
Business administration	28			
Plant operation and maintenance	29			
Student transportation	30			
Central support services	31			
Total Support Services (Lines 24-31)	31A			
Noninstructional Programs	32			
Facilities acquisition and construction	33			
Debt service	34			
AEA flowthrough	35			
Total Other Expenditures (Lines 33-35)	35A			
Total Expenditures	36			
Operating Transfers Out	37			
Total Expenditures & Other Uses	38			
Ending Fund Balance	39			
Total Requirements	40			

If column 2 exceeds column 1 in one of the following rows: row 23, 31A, 32, or 35A, the district has exceeded its certified budget and should have amended.

CERTIFIED BUDGET ANALYSIS FORM

THEORY 2 - BASED ON CERTIFIED BUDGET PRORATED OVER THE FISCAL YEAR

_____ COMMUNITY SCHOOL DISTRICT
 20____-____ CERTIFIED BUDGET ANALYSIS
 ALL BUDGETED FUNDS
 AS OF _____, 20____

Prorata = (1/12 x number of months into fiscal year)

BUDGETED ITEM FOR FORM S-AB	ROW	BUDGETED/ AMENDED/ PRORATED	ACTUAL TO DATE	BUDGETED OVER (UNDER) ACTUAL
Taxes levies on property	1			
Utility replacement excise tax	2			
Income surtaxes	3			
Tuition/transportation received	4			
Earnings on investments	5			
Nutrition program sales	6			
Student activities and sales	7			
Other revenues from local sources	8			
Revenue from intermediary sources	9			
State foundation aid	10			
Instructional support state aid	11			
Machinery and equipment replacement	12			
Other state sources	13			
Title 1 grants	14			
Other federal sources	15			
Total Revenues	16			
General long-term debt proceeds	17			
Operating transfers in	18			
Proceeds of fixed asset dispositions	19			
Total Revenues & Other Sources	20			
Beginning Fund Balance	21			
Total Resources	22			
Instruction Expenditures	23			
Student support services	24			
Staff support services	25			
General administration	26			
Building administration	27			
Business administration	28			
Plant operation and maintenance	29			
Student transportation	30			
Central support services	31			
Total Support Services (Lines 24-31)	31A			
Noninstructional Programs	32			
Facilities acquisition and construction	33			
Debt service	34			
AEA flowthrough	35			
Total Other Expenditures (Lines 33-35)	35A			
Total Expenditures	36			
Operating Transfers Out	37			
Total Expenditures & Other Uses	38			
Ending Fund Balance	39			
Total Requirements	40			

CALCULATION OF GAAP UNSPENT BALANCE FROM CASH UNSPENT BALANCE

Calculation of what the GAAP Unspent Balance would have been for a district that budgeted on the cash basis using debits and credits associated with accrued and deferred revenues and expenditures reported on the Certified Annual Report (CAR). Cell references refer to the part, row, and column on the CAR.

_____ COMMUNITY SCHOOL DISTRICT
GENERAL FUND 10
20____-____ GAAP UNSPENT BALANCE

Actual Unspent Balance on the Cash Basis

(From the Unspent Balance Calculation Worksheet received from the Department of Management

Plus: The credits associated with the following assets

CAR

Cell

Reference

020601 Intergovernmental Receivables

020701 Other receivables

020801 Inventories

020901 Prepaid Expenditures

021001 ISCAP Investment

021101 Accrued Interest Receivable

021201 Other Current Assets

Subtotal of credits associated with assets

Less: The debits associated with the following liabilities

022501 Intergovernmental Payables

022601 Accounts Payables

023001 Accrued Payroll

023101 Payroll Deductions & Withholdings

023201 Deferred Revenues

023301 ISCAP Remainder

023401 Accrued Interest Payable

023501 Other Current Liabilities

Subtotal of debits associated with liabilities

Unspent Balance on the GAAP Basis (Actual Unspent Balance on the cash basis, plus the subtotal of credits, less the subtotal of debits)

ADMISSIONS RECONCILIATION

* Should be completed by District
Secretary prior to distribution.

DATE _____

PERSON RESPONSIBLE _____

GATE # _____

		Ending ticket # (adult)	_____	
*	Less:	Beginning ticket #	< _____ >	
	=	Adult tickets sold	_____	
	x	Price per ticket	\$ _____	
	=	\$ Amount of adult tickets sold		\$ _____
		Ending ticket # (students)	_____	
*	Less:	Beginning ticket #	< _____ >	
	=	Student tickets sold	_____	
	x	Price per ticket	\$ _____	
	=	\$ Amount of student tickets sold		\$ _____
		TOTAL \$ Amount of tickets sold		\$=====

Ending cash per count

Fives	\$	_____
Tens	\$	_____
Twenties	\$	_____
Checks	\$	_____
Coins	\$	_____

TOTAL Cash \$ _____

		Beginning cash	<\$ _____ >	
*	Less:	Difference	\$ _____	
	=	Cash short/long	\$ _____	
	+/-			
	=			\$=====
				(should agree with the \$ amount of tickets sold calculated above)

SIGNED _____ DATED _____

Designed by Deborah Dessert, CPA

FOSTER CARE FACILITIES FORM

To be used for Claim Pursuant to Iowa Code section 282.31

Retain in District Files for Audit Purposes

	A	B	C	D	E	F	G
	NAME OF PUPIL Nonresident and non-special education only who are residents of Iowa	GRADE	ENTRY DATE / /	EXIT DATE / /	AGGREGATE DAYS ENROLLED	INCLUDE IN CERTIFIED ENROLLMENT COUNT	
						YES	NO
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
	TOTAL # PUPILS						

FORM

- List ALL Iowa students living in residential care facilities in your district for whom you provide educational services, who are NOT residents of your district and who do NOT require special education.
- Column E should include every official regular session school day from the date listed in Column C to the date listed in Column D, but not include any summer session days.
- Regular session is limited to 180 days for purposes of this report.
- Column F should include every pupil listed above who was enrolled in your district on the third Friday of September.
- If the student was enrolled on the third Friday in September, mark Column F, Yes.
- If the student was not enrolled on the third Friday in September, mark Column G, No.

CERTIFIED ENROLLMENT

- The total of column F should match the number reported on the Certified Enrollment Form.

CERTIFIED ANNUAL REPORT

- Report the total pupil count in column A above on Part 1, row 20, column 1 of the Certified Annual Report (Due July 15).
- The total in column E above should equal the total days reported on Part 1, row 20, columns 1 + 2 of the CAR.

